

# Federal Financial Management Business Use Cases for Procure-to-Pay

Version 2.0



Budget Formulation-to-Dispose Procure Procure

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## **Purpose**

The Federal Financial Management (FFM) Business Use Cases reflect the business needs, or requirements that an agency must follow in the financial management community. This document is part of the FFM Business Use Case Library and contains the business use cases associated with the Procure-to-Pay Business Process. The **Federal Financial Management Business Use Case Library Overview** should be referenced in conjunction with this document for guidance on understanding and applying the FFM Business Use Cases to agency financial operations.

Appendix A provides a list of the documents in the FFM Business Use Case Library.

#### **Business Use Case Structure**

The sections of the FFM business use cases are described below.

**Business Use Case Identifier**: includes information about the key underlying components. The notation for a business use case identifier is as shown.



**Business Scenario(s) Covered:** identifies differing situations or conditions that occur when executing an end-to-end business process and reflect the scope and complexity of federal government agency missions.

**Business Actor(s):** identifies the typical offices or roles performing events in the business use case.

**Synopsis:** provides a summary of the events that take place within the business use case.

**Assumptions and Dependencies:** includes context information about events that have occurred prior to the first event identified in the business use case or outside of the business use case and dependencies on events accomplished in other business use cases. There are several common assumptions that are established for all business use cases. Additional assumptions or dependencies are included if needed for the specific business use case.



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**FFMSR ID Reference(s):** includes a list of the Federal Financial Management System Requirements (FFMSR) that apply for the business use case.

**Initiating Event:** identifies the event that triggers the initiation of the business use case.

**Typical Flow of Events:** includes the Federal Financial Management (FFM) and non-FFM events that may occur to complete the business scenario(s) included in the business use case. The non-FFM events are provided for business context. Also included are the inputs and outputs or outcomes that one would expect to occur during or as a result of the event.



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# Procure-to-Pay Business Use Cases

#### 040.FFM.L1.01 Expenditures Within a Single Fiscal Year

End-to-End Business Process: 040 Procure-to-Pay

#### **Business Scenario(s) Covered**

- Invoice into FM Solution
- Three-Way Match

#### **Business Actor(s)**

Procurement Office: Finance Office: Vendor

#### **Synopsis**

Goods previously ordered by a federal agency are received and accepted. An invoice is submitted by the vendor and paid by the agency after performing a three-way match.

#### **Assumptions and Dependencies**

- 1. There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.
- 2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.
- 3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.
- 4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.
- 5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.
- 6. All predecessor activities required to trigger the Initiating Event have been completed.
- 7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.
- 8. Vendors are established in the GSA System for Award Management (SAM) and in the Acquisition (ACQ) system. The vendor information is provided by the ACQ system to the FM System.
- 9. A federal agency has ordered the goods and the order or award obligation has already been established in the FM system.
- 10. The vendor uses an OMB-approved electronic invoicing solution to invoice the agency.
- 11. The vendor is not on the "Do Not Pay" list.
- 12. Tolerance percentages or amounts between expenditure and obligation amounts have been established.

FFMSR ID Reference(s): 1.1.2; 1.1.4; 2.1.2; 2.2.1; 2.2.2



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## 040.FFM.L1.01 Expenditures Within a Single Fiscal Year

Initiating Event: The Vendor delivers the goods to the requesting federal agency.

## 040.FFM.L1.01 Expenditures Within a Single Fiscal Year

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1		<ul> <li>a. Receive delivery of vendor's goods</li> <li>b. Accept delivery of vendor's goods</li> <li>c. Provide vendor (payee) information</li> <li>d. Provide receipt of goods information</li> <li>(ACQ.040.020</li> <li>Documentation of Delivery/Acceptance)</li> </ul>	<ul> <li>Approved order or award</li> <li>Vendor's goods</li> </ul>	<ul> <li>Vendor (payee)         information</li> <li>Receipt of goods         information (receiving         report, if used)</li> </ul>
2	<ul> <li>a. Receive and update vendor (payee) information</li> <li>b. Receive receipt of goods information (receiving report, if used)</li> <li>c. Accrue the expense (FFM.090.030 Accrual and Liability Processing)</li> </ul>		<ul> <li>Vendor (payee) information</li> <li>Receipt of goods information (receiving report, if used)</li> </ul>	<ul> <li>Updated vendor (payee) information</li> <li>Appropriate accrual liability entry created with reference to source information</li> </ul>



Budget Formulation-to Execution

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(ACQ.040.020 Documentation of Delivery/Acceptance)

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Record-to Report Agree-to

Apply-to

Hire-to Retire Book-to-Reimburs Apply-to-Repay

### 040.FFM.L1.01 Expenditures Within a Single Fiscal Year

#### **Typical Flow of Events FFM Event** Non-FFM Event Input(s) Output(s) / Outcome(s) Post appropriate budgetary, GL entries Appropriate GL accounts proprietary, and/or updated memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting) 4 Vendor enters invoice Vendor invoice Accepted vendor invoice information into an OMB-Receipt of goods approved electronic information (receiving invoicing solution report, if used) **Program Office receives** Approved order or award notification of vendor invoice submission and reviews and accepts vendor invoice (ACQ.040.020 Documentation of Delivery/Acceptance) Receive accepted vendor Accepted vendor invoice Successful three-way invoice from OMB-approved match Receipt of goods electronic invoicing solution information (receiving Validated vendor invoice and perform a three-way report, if used) lmatch Approved order or award (FFM.030.070 Payment Processing - Commercial |Payments) Validated vendor invoice Request for funds 6 Request funds availability

availability check



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# 040.FFM.L1.01 Expenditures Within a Single Fiscal Year

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
7	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		<ul> <li>Request for funds availability check</li> </ul>	Funds availability response
}		<ul> <li>a. Approve vendor invoice</li> <li>b. Provide vendor (payee) information</li> <li>c. Request processing of approved vendor invoice (ACQ.040.020 Documentation of Delivery/Acceptance)</li> </ul>	<ul> <li>Funds availability response</li> <li>Validated vendor invoice</li> </ul>	<ul> <li>Vendor (payee)         information</li> <li>Approved vendor invoice</li> <li>Request for processing         of approved vendor         invoice</li> </ul>



# 040.FFM.L1.01 Expenditures Within a Single Fiscal Year

•	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
9	<ul> <li>a. Receive and update vendor (payee) information</li> <li>(FFM.030.010 Payee Setup and Maintenance)</li> <li>b. Receive and process approved vendor invoice (FFM.030.070 Payment Processing - Commercial Payments)</li> <li>c. Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount (FFM.030.020 Obligation Management)</li> <li>d. Establish payable</li> <li>(FFM.030.070 Payment Processing - Commercial Payment</li> <li>e. Liquidate obligation</li> <li>(FFM.030.020 Obligation</li> </ul>		Vendor (payee)     information	<ul> <li>Updated vendor (payee) information</li> <li>Appropriate payable entry created with reference to source information</li> <li>Appropriate obligation liquidation entry created with reference to source information</li> <li>Appropriate accrual reversal entry created with reference to source information</li> </ul>
10	Management)	Request disbursement (ACQ.040.020 Documentation of Delivery/Acceptance)	Approved vendor invoice	Request for disbursement



# 040.FFM.L1.01 Expenditures Within a Single Fiscal Year

iypi	Typical Flow of Events					
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)		
11	<ul> <li>a. Receive and process disbursement request (FFM.030.070 Payment Processing - Commercial Payments)</li> <li>b. Initiate payment (FFM.030.070 Payment Processing - Commercial Payments)</li> <li>c. Generate disbursement schedule (FFM.030.110 Payment Disbursement)</li> <li>d. Certify payment of disbursement schedule (FFM.030.110 Payment Disbursement)</li> <li>e. Receive confirmation of disbursement (FFM.030.120 Payment Confirmation)</li> </ul>		<ul> <li>Request for disbursement</li> <li>Approved vendor invoice</li> </ul>	<ul> <li>Appropriate payable entry liquidated with reference to source information</li> <li>Appropriate disbursement- in-transit entry created with reference to source information</li> <li>Certified disbursement schedule</li> <li>Disbursement confirmation information</li> <li>Appropriate disbursement- in-transit entry liquidated with reference to source information</li> <li>Appropriate disbursement entry created with reference to source information</li> <li>Appropriate disbursement entry created with reference to source information</li> <li>Vendor receives payment</li> </ul>		
12	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated		



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Request-toProcure-toPay

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#### 040.FFM.L1.02 Leased Property

End-to-End Business Process: 040 Procure-to-Pay

#### **Business Scenario(s) Covered**

- Operating Lease
- Capital Lease

#### **Business Actor(s)**

Finance Office; Acquisition Office; Property Office; Vendors, Program Office

#### **Synopsis**

Previously acquired office equipment is received through an operating lease to support a temporary workforce performing initial activities for a long-term project. The office equipment is returned at the end of the lease period and the lease is closed out. A single payment is made for the operating lease. In addition, heavy equipment needed for the long-term project has been acquired through a Request-to-Procure process using a five-year capital lease. The equipment is put into service. At the end of the capital lease period, the final payment is made and the lease is closed out. The equipment is owned by the government at the end of the lease.

#### **Assumptions and Dependencies**



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Acquire-toProcure

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#### 040.FFM.L1.02 Leased Property

- 1. There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.
- 2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.
- 3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.
- Appropriate attributes (e.g., object class and project) are included as part of the accounting string.
- 5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.
- 6. All predecessor activities required to trigger the Initiating Event have been completed.
- 7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.
- 8. Each vendor was selected during a Request-to-Procure process.
- 9. Assets being leased are owned by private entities.
- 10. Analysis has been completed and a determination made that one lease meets criteria for an operating lease and the other a capital lease, per FASAB guidelines.
- 11. Orders or awards and lease agreements for both leases have been completed and funds have been obligated. The obligated amount for capital lease includes present value of the lease payments as well as interest at the current Treasury interest rate.
- 12. Vendors are established in the GSA System for Award Management (SAM) and in the Acquisition (ACQ) system. The vendor information is provided by the ACQ system to the FM system.
- 13. Both vendors use an OMB-approved electronic invoicing solution to invoice the agency.
- 14. The vendors are properly registered in federal acquisition systems.
- 15. Neither vendor is on the Do Not Pay list.
- 16. Tolerance percentages or amounts between expenditure and obligation amounts have been established.
- 17. The property record, which contains all needed data for effective personal property management (e.g., location, procurement, utilization, disposal, cost, evaluation, and control), for the operating lease has been established and includes all information required

FFMSR ID Reference(s): 1.1.2; 1.1.3; 1.1.4; 2.2.1; 2.2.2; 2.1.2

**Initiating Event:** Per terms of previously executed order or award and lease agreements, an agency receives leased equipment.



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Тур	Typical Flow of Events						
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)			
1		<ul> <li>a. Inspect and accept the operating leased equipment (PRM.010.010 Property Acquisition/Receipt)</li> <li>b. Estimate liability accrual for operating lease payments (PRM.010.010 Property Acquisition/Receipt)</li> <li>c. Provide vendor (payee) information (PRM.010.010 Property Acquisition/Receipt)</li> <li>d. Request estimated liability accrual be established (PRM.010.010 Property Acquisition/Receipt)</li> <li>e. Update property records including custodian, location, and value (PRM.010.060 Property Control and Accountability)</li> </ul>	<ul> <li>Operating leased equipment</li> <li>Operating lease agreement</li> <li>Property record</li> </ul>	<ul> <li>Accepted property</li> <li>Property record</li> <li>Estimated operating lease liability</li> <li>Vendor (payee) information</li> <li>Request for establishment of operating lease liability accrual</li> </ul>			



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	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)				
2	a. Receive and update vendor (payee) information  b. Receive and process request to establish operating lease liability accrual  (FFM.090.030 Accrual and Liability Processing)		<ul> <li>Vendor (payee) information</li> <li>Accepted property</li> <li>Request for establishment of operating lease liability accrual</li> <li>Estimated operating lease liability</li> <li>Property record</li> </ul>	<ul> <li>Updated vendor (payee) information</li> <li>Appropriate liability accrual entry created for operating lease equipment with reference to source information</li> <li>Property record</li> </ul>				
3	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated				
4		<ul> <li>a. Inspect and accept the capital leased equipment (PRM.010.010 Property Acquisition/Receipt)</li> <li>b. Determine property value and other property information (PRM.010.050 Property Valuation)</li> <li>c. Estimate capital lease depreciation and liability accrual for payments (PRM.010.050 Property Valuation)</li> </ul>	<ul> <li>Capital leased equipment</li> <li>Capital lease agreement</li> <li>Property record</li> </ul>	<ul> <li>Accepted property</li> <li>Property record</li> <li>Estimated capital lease property value</li> <li>Estimated capital lease interest liability</li> <li>Estimated capital lease principal liability</li> <li>Estimated capital lease depreciation</li> <li>Vendor (payee) information</li> <li>Request for establishment of capital</li> </ul>				



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FFM Event	Non-FFM Event In	put(s)	Output(s) / Outcome(s)	
	f. Provide vendor (payee) information		lease depreciation and liability accruals	
	(PRM.010.010 Property Acquisition/Receipt)		<ul> <li>Request for establishment of capita</li> </ul>	
	d. Request estimated liability accruals be established		property value	
	(PRM.010.050 Valuation)			
	e. Request estimated property value be established			
	(PRM.010.050 Property Valuation)			
	f. Update property record to including custodian, location, and value			
	(PRM.010.060 Property Control and Accountability)			



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	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
5	a. Receive and process vendor (payee) information b. Receive and process request for establishment of capital lease depreciation and liability accruals (FFM.090.030 Accrual and Liability Processing) c. Accrue depreciation (FFM.090.030 Accrual and Liability Processing) d. Accrue interest liability (FFM.090.030 Accrual and Liability Processing) e. Accrue principal liability (FFM.090.030 Accrual and Liability Processing) f. Establish property valuation (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		<ul> <li>Vendor (payee) information</li> <li>Accepted property</li> <li>Request for establishment of capital lease depreciation and liability accruals</li> <li>Estimated capital lease depreciation</li> <li>Estimated capital lease interest liability</li> <li>Estimated capital lease principal liability</li> <li>Request for establishment of capital property value</li> <li>Estimated capital lease property value</li> </ul>	<ul> <li>Updated vendor (payee) information</li> <li>Appropriate depreciation accrual entry created with reference to source information</li> <li>Appropriate interest liability accrual entry created with reference to source information</li> <li>Appropriate principal liability accrual entry created with reference to source information</li> <li>Appropriate property valuation entry created with reference to source information</li> <li>Property record</li> </ul>
6	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated



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Тур	Typical Flow of Events						
	FFM Event	Non-FFM Event	In	put(s)	Oi	utput(s) / Outcome(s)	
7		Operating lease vendor enters single and final invoice information into an OMB-approved electronic invoicing solution	•	Operating lease vendor invoice Lease agreement	•	Accepted operating lease vendor invoice	
		b. Program Office receives notification of operating lease vendor invoice submission and reviews and accepts vendor invoice					
		(ACQ.040.020 Documentation of Delivery/Acceptance)					
8	Receive accepted operating lease vendor invoice from OMB-approved electronic invoicing solution (FFM.030.070 Payment Processing - Commercial Payments)		•	Accepted operating lease vendor invoice	•	Validated vendor invoice	
9		Request funds availability check (ACQ.040.020 Documentation of Delivery/Acceptance)	•	Validated operating lease vendor invoice	•	Request for funds availability check	
10	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		•	Request for funds availability check	•	Funds availability response	



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	040.FFM.L1.02 Leased Property  Typical Flow of Events					
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)		
11		<ul> <li>a. Approve operating lease vendor single and final invoice</li> <li>b. Provide vendor (payee) information</li> <li>c. Request processing of approved vendor invoice (ACQ.040.020 Documentation of Delivery/Acceptance)</li> </ul>	<ul> <li>Funds availability response</li> <li>Validated operating lease vendor invoice</li> </ul>	<ul> <li>Vendor (payee) information</li> <li>Approved operating lease vendor invoice</li> <li>Request for processing of approved vendor invoice</li> </ul>		



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Typ	Typical Flow of Events					
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)		
12	<ul> <li>a. Receive and update vendor (payee) information</li> <li>(FFM.030.010 Payee Setup and Maintenance)</li> <li>b. Receive approved vendor invoice     (FFM.030.070 Payment Processing - Commercial Payments)</li> <li>c. Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount     (FFM.030.020 Obligation Management)</li> <li>d. Establish payable</li> <li>(FFM.030.070 Payment Processing - Commercial Payments)</li> <li>e. Liquidate obligation     (FFM.030.020 Obligation Management)</li> </ul>		<ul> <li>Vendor (payee) information</li> <li>Approved vendor invoice</li> <li>Request for processing of approved vendor invoice</li> </ul>	1 17 1 4 5 500		
13		Request disbursement (ACQ.040.020 Documentation of Delivery/Acceptance)	Approved vendor invoice	Request for disbursement		



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Typ	oical Flow of Events				
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)	
14	<ul> <li>a. Receive and process disbursement request (FFM.030.070 Payment Processing - Commercial Payments)</li> <li>b. Initiate disbursement (FFM.030.070 Payment Processing - Commercial Payments)</li> <li>c. Generate disbursement schedule (FFM.030.110 Payment Disbursement)</li> <li>d. Certify payment of disbursement schedule (FFM.030.110 Payment Disbursement)</li> <li>e. Receive confirmation of disbursement (FFM.030.120 Payment Confirmation)</li> </ul>		Request for disbursement	<ul> <li>Appropriate payable entry liquidated with reference to source information</li> <li>Appropriate disbursement-in -transit entry created with reference to source information</li> <li>Certified disbursement schedule</li> <li>Disbursement confirmation information</li> <li>Appropriate disbursement-in -transit entry liquidated with reference to source information</li> <li>Appropriate disbursement entry created with reference to source information</li> <li>Appropriate disbursement entry created with reference to source information</li> <li>Vendor receives payment</li> </ul>	
15	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated	



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Formulation-toExecution

Request-toProcure

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Typ	ical Flow of Events			
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
16		a. Capital lease vendor enters initial invoice information into an OMB-approved electronic invoicing solution	<ul><li>Capital lease vendor invoice</li><li>Capital lease agreement</li></ul>	Accepted capital lease vendor invoice
		b. Program Office receives notification of capital lease vendor invoice submission and reviews and accepts vendor invoice		
		(ACQ.040.020 Documentation of Delivery/Acceptance)		
17	Receive accepted capital lease vendor invoice from OMB- approved electronic invoicing solution (FFM.030.070 Payment Processing - Commercial Payments)		Accepted capital lease vendor invoice	Validated capital lease vendor invoice
18		Request funds availability check (ACQ.040.020 Documentation of Delivery/Acceptance)	Validated capital lease vendor invoice	Request for funds availability check
19	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		Request for funds availability check	Funds availability response



Budget Formulation-to-Execution Acquire-to-Dispose Procure Procure Pay Bill-to-Report Record-to-Reimburse Apply-to-Reimburse Apply-to-Reimburse Report Repor

040	040.FFM.L1.02 Leased Property					
Typ	ical Flow of Events					
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)		
20		<ul> <li>a. Approve capital lease vendor invoice</li> <li>b. Provide vendor (payee) information</li> <li>c. Request processing of approved vendor invoice (ACQ.040.020</li> <li>Documentation of Delivery/Acceptance)</li> </ul>	<ul> <li>Funds availability response</li> <li>Validated capital lease vendor invoice</li> </ul>	<ul> <li>Vendor (payee) information</li> <li>Approved capital lease vendor invoice</li> <li>Request for processing of approved vendor invoice</li> </ul>		



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Record-toRecord-toRecord-toRecord-toRemburse
Record-to-

	040.FFM.LT.02 Leased FToperty				
Typ	oical Flow of Events				
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)	
21	<ul> <li>a. Receive and update vendor (payee) information</li> <li>(FFM.030.010 Payee Setup and Maintenance)</li> <li>b. Receive approved vendor invoice (FFM.030.070 Payment Processing - Commercial Payments)</li> <li>c. Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount (FFM.030.020 Obligation Management)</li> <li>d. Establish payable (FFM.030.070 Payment Processing - Commercial Payments)</li> <li>e. Liquidate obligation (FFM.030.020 Obligation Management)</li> </ul>		<ul> <li>Vendor (payee) information</li> <li>Approved vendor invoice</li> <li>Request for processing of approved vendor invoice</li> </ul>	, ,, , , ,	
22		Request disbursement (ACQ.040.020 Documentation of Delivery/Acceptance)	Approved vendor invoice	Request for disbursement	



Budget Formilation-to-Execution Procure Procure Pay Bill-to-Collect Report Rejimburse Apply-to-Perform Refire Book-to-Reimburse Report Rejimburse Report Rejimburse Report Report Rejimburse Report Report Rejimburse Rejimburse

	040.FFM.L1.02 Leased Property				
Typ	oical Flow of Events				
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)	
23	<ul> <li>a. Receive and process disbursement request (FFM.030.070 Payment Processing - Commercial Payments)</li> <li>b. Initiate disbursement (FFM.030.070 Payment Processing - Commercial Payments)</li> <li>c. Generate disbursement schedule (FFM.030.110 Payment Disbursement)</li> <li>d. Certify payment of disbursement schedule (FFM.030.110 Payment Disbursement)</li> <li>e. Receive confirmation of disbursement (FFM.030.120 Payment Confirmation)</li> </ul>		Request for disbursement	<ul> <li>Appropriate payable entry liquidated with reference to source information</li> <li>Appropriate disbursement-in -transit entry created with reference to source information</li> <li>Certified disbursement schedule</li> <li>Disbursement confirmation information</li> <li>Appropriate disbursement-in -transit entry liquidated with reference to source information</li> <li>Appropriate disbursement entry created with reference to source information</li> <li>Vendor receives payment</li> </ul>	
24	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated	



Budget
Formulation-toExecution

Request-toProcure

Procure-toPay

Procure-toPay

Record-toReport

Report

Report

Request-toReimburse

Report

Remburse

Repay

Repay

Repay

Repay

Repay

Remburse

#### 040.FFM.L1.02 Leased Property **Typical Flow of Events** FFM Event Non-FFM Event Output(s) / Outcome(s) Input(s) 25 a. Operating lease ends and • Property record Returned equipment equipment is returned Operating lease Request for operating b. Update property record agreement lease close-out c. Request close-out of Payment of final Property record operating lease operating equipment invoice (PRM.010.040 Property Transfer, Disposal, or Retirement) 26 a. Receive and process Request for operating Appropriate liability lease close-out request for close-out of accrual reversal entry made with reference to operating lease Property Record source information (FFM.010.020 Fund Operating lease Allocation and Control) Appropriate deobligation agreement entry created with b. Reverse remaining reference to source liability accruals, as information needed Property record (FFM.090.030 Accrual and Liability Processing) c. Deobligate remaining funds, as needed (FFM.030.020 Obligation Management) Appropriate GL accounts 27 Post appropriate budgetary, GL entries proprietary, and/or updated memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)



Budget Acquire-to-Dispose Request-to-Procure Picture Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Repay

Typ	pical Flow of Events			
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
28		<ul> <li>a. Capital lease vendor enters final invoice information into an OMB-approved electronic invoicing solution</li> <li>b. Program Office receives notification of capital lease vendor invoice submission</li> <li>c. Program Office reviews and accepts vendor invoice</li> <li>(ACQ.040.020 Documentation of Delivery/Acceptance)</li> </ul>	<ul> <li>Capital lease vendor final invoice</li> <li>Capital lease agreement</li> </ul>	Accepted capital lease vendor final invoice
29	Receive accepted capital lease vendor final invoice from OMB-approved electronic invoicing solution (FFM.030.070 Payment Processing - Commercial Payments)		Accepted capital lease vendor final invoice	Validated capital lease vendor final invoice
30		Request funds availability check (ACQ.040.020 Documentation of Delivery/Acceptance)	Validated capital lease vendor final invoice	Request for funds availability check



Budget
Formulation-toExecution

Request-toProcure

Procure-toPay

Record-toReport

Report

Report

Report

Remburse

Report

Remburse

Report

Remburse

Report

Remburse

Remburse

Remburse

Remburse

Remburse

Remburse

Remburse

Remburse

Remburse

#### 040.FFM.L1.02 Leased Property **Typical Flow of Events** FFM Event Non-FFM Event Input(s) Output(s) / Outcome(s) 31 Receive and process Request for funds Funds availability availability check request for funds availability response check (FFM.010.020 Fund Allocation and Control) 32 a. Approve capital lease Funds availability Vendor (payee) vendor final invoice information response b. Provide vendor (payee) Validated capital lease Approved capital lease vendor final invoice vendor final invoice information c. Request for processing of Request for processing approved vendor invoice of approved vendor invoice (ACQ.040.020 Documentation of Delivery/Acceptance)



Budget Acquire-to-Dispose Request-to-Procure Piper Bill-to-Collect Report Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Repay

	040.FFM.L1.02 Leased Property					
Typ	oical Flow of Events					
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)		
	<ul> <li>a. Receive and update vendor (payee) information</li> <li>(FFM.030.010 Payee Setup and Maintenance)</li> <li>b. Receive approved invoice (FFM.030.070 Payment Processing – Commercial Payments)</li> <li>c. Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount (FFM.030.020 Obligation Management)</li> <li>c. Establish payable (FFM.030.070 Payment Processing – Commercial Payments)</li> <li>d. Liquidate obligation (FFM.030.020 Obligation Management)</li> </ul>		<ul> <li>Vendor (payee) information</li> <li>Approved vendor invoice</li> <li>Request for processing of approved vendor invoice</li> </ul>	1 1 1 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
34		Request disbursement (ACQ.040.020 Documentation of Delivery/Acceptance)	Approved vendor invoice	Request for disbursement		



Budget
Formulation-toExecution

Request-toProcure - toProcure - toPay

Bill-toRecord-toReport

Agree-toReimburse

Apply-toPerform

Apply-toReimburse

Apply-toReimburse

Apply-toReimburse

Report

Repo

	040.11 W.E 1.02 Leaded 1 Toporty					
Typ	Typical Flow of Events					
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)		
35	<ul> <li>a. Receive and process disbursement request (FFM.030.070 Payment Processing - Commercial Payments)</li> <li>e. Initiate disbursement (FFM.030.070 Payment Processing - Commercial Payments)</li> <li>f. Generate disbursement schedule (FFM.030.110 Payment Disbursement)</li> <li>g. Certify payment of disbursement schedule (FFM.030.110 Payment Disbursement)</li> <li>h. Receive confirmation of disbursement (FFM.030.120 Payment Confirmation)</li> </ul>		Request for disbursement	<ul> <li>Appropriate payable entry liquidated with reference to source information</li> <li>Appropriate disbursement-in -transit entry created with reference to source information</li> <li>Certified disbursement schedule</li> <li>Disbursement confirmation information</li> <li>Appropriate disbursement-in -transit entry liquidated with reference to source information</li> <li>Appropriate disbursement entry created with reference to source information</li> <li>Vendor receives payment</li> </ul>		
36	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated		



Budget Acquire-to-Dispose Request-to-Procure Picture Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Repay

Typical Flow of Events				
FFM Event	Non-FFM Event In	put(s)	Output(s) / Outcome(s)	
37	a. Final capital lease invoice is paid for heavy equipment and equipment becomes property of government (PRM.010.040 Property Transfer, Disposal, or Retirement)  i. Record ownership of property in the property management system (PRM.010.060 Property Control and Accountability)  j. Determine value of capital equipment adjusted by depreciation (PRM 010.050 Property Valuation)  k. Request updated valuation of property (PRM 010.050 Property Valuation)  l. Close-out of capital lease (PRM.010.040 Property Transfer, Disposal, or Retirement)	Final capital lease payment Property record Capital lease agreement Accrued depreciation	<ul> <li>Request for close-out of capital lease</li> <li>Value of capital equipment adjusted by depreciation</li> <li>Request for updated valuation of capital equipment adjusted by depreciation</li> <li>Property record</li> </ul>	



Budget
Formulation-toExecution

Request-toProcure

Procure-toPay

Record-toReport

Report

Report

Report

Remburse

Report

Remburse

Report

Remburse

Report

Remburse

Remburse

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	040.1 FW.LT.02 Leased Floperty				
Тур	oical Flow of Events				
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)	
	a. Receive and process request for close-out capital lease (FFM.010.020 Fund Allocation and Control)  m. Reverse any remaining interest and principal liability accruals, as needed (FFM.090.030 Accrual and Liability Processing)  n. Deobligate remaining funds, as needed (FFM.030.020 Obligation Management)  o. Receive and process request for updated valuation of capital equipment adjusted by depreciation (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		<ul> <li>Capital lease agreement</li> <li>Property record</li> <li>Request for close-out of capital lease</li> <li>Value of capital equipment adjusted by depreciation</li> <li>Request for updated valuation of capital equipment adjusted by depreciation</li> </ul>	<ul> <li>Appropriate interest and principal liability accrual reversal entries created with reference to source information</li> <li>Appropriate property valuation entry created with reference to source information</li> <li>Appropriate deobligation entries created with reference to source information</li> <li>Property record</li> </ul>	
39	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated	



Budget Formulation-to-Dispose Procure Procure Procure Request-to-Pay Bill-to-Report Regimburse Report Remburse Remburse Report Remburse Report Remburse Remburse Remburse Report Remburse Remburs

#### 040.FFM.L1.03 Acquiring Services

End-to-End Business Process: 040 Procure-to-Pay

#### **Business Scenario(s) Covered**

Acquiring Services

#### **Business Actor(s)**

Procurement Office; Finance Office; Program Office; Vendor

#### **Synopsis**

Services previously ordered by a federal agency are received and accepted. An invoice is submitted by the Vendor and paid by the agency.

#### **Assumptions and Dependencies**

- 1. There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.
- 2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.
- 3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.
- 4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.
- 5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.
- 6. All predecessor activities required to trigger the Initiating Event have been completed.
- 7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.
- 8. The vendor is established in the GSA System for Award Management (SAM) and in the Acquisition (ACQ) system. The vendor information is provided by the ACQ system to the FM system.
- 9. The federal agency has ordered and received the services and the order or award obligation has already been established in the FM system.
- 10. The vendor uses an OMB-approved electronic invoicing solution to invoice the agency.
- 11. The receiving report is optional unless required for matching.
- 12. The vendor is not on the Do Not Pay list.
- 13. The vendor is properly registered in federal acquisition systems.
- 14. Tolerance percentages or amounts between expenditure and obligation amounts have been established.

FFMSR ID Reference(s): 1.1.2; 2.2.1; 2.2.2; 2.1.2

Initiating Event: The Vendor delivers services to the requesting federal agency.



Budget Formulation-to Acquire-to-

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Apply-

Hire-

Book-to-

Apply-to-Repay

Турі	Typical Flow of Events				
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)	
1		<ul> <li>a. Receive vendor services</li> <li>b. Accept delivery of vendor's services</li> <li>c. Provide vendor (payee) information</li> <li>d. Provide receipt of services information</li> <li>(ACQ.040.020 Documentation of Delivery/Acceptance)</li> </ul>	<ul> <li>Approved order or award</li> <li>Vendor's services</li> </ul>	<ul> <li>Vendor (payee)         information</li> <li>Receipt of services         information (receiving         report, if used)</li> </ul>	
2	<ul> <li>a. Receive and update vendor (payee) information</li> <li>b. Receive receipt of services information (receiving report, if used)</li> <li>c. Accrue the expense (FFM.090.030 Accrual and Liability Processing)</li> </ul>		<ul> <li>Vendor (payee)         information</li> <li>Receipt of services         information (receiving         report, if used)</li> </ul>	<ul> <li>Updated vendor (payee) information</li> <li>Appropriate liability accrual entry created with reference to source information</li> </ul>	
3	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated	



Budget Formulation-to Execution

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Apply-to-Repay

Турі	Typical Flow of Events				
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)	
4		a. Vendor enters invoice information into an OMB-approved electronic invoicing solution	<ul> <li>Vendor invoice</li> <li>Receipt of services information (receiving report, if used)</li> </ul>	Accepted vendor invoice	
		p. Program Office receives notification of vendor invoice submission and reviews and accepts vendor invoice (ACQ.040.020 Documentation of Delivery/Acceptance)	<ul> <li>Approved order or award</li> </ul>		
5	Receive validated vendor invoice from OMB-approved electronic invoicing solution (FFM.030.070 Payment Processing - Commercial Payments)		Accepted vendor invoice	Validated vendor invoice	
6		Request funds availability check (ACQ.040.020 Documentation of Delivery/Acceptance)	Validated vendor invoice	Request for funds availability check	
7	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		Request for funds availability check	<ul> <li>Funds availability response</li> </ul>	



Budget Formulation-to Execution

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Procure Pay Bill-to

Record-to Report Agree-to-Reimburs Ap

Hire-t

Book-to-Reimburs Apply-to-Repay

Typical Flow of Events							
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)			
8		<ul> <li>a. Approve vendor invoice</li> <li>b. Provide vendor (payee) information</li> <li>q. Request processing of approved vendor invoice</li> <li>(ACQ.040.020 Documentation of Delivery/Acceptance)</li> </ul>	<ul><li>Funds availability response</li><li>Validated vendor invoice</li></ul>	<ul> <li>Vendor (payee) information</li> <li>Approved vendor invoice</li> <li>Request for processing of approved vender invoice</li> </ul>			
9	<ul> <li>a. Receive and update vendor (payee) information</li> <li>(FFM.030.010 Payee Setup and Maintenance)</li> <li>b. Receive approved vendor invoice (FFM.030.070 Payment Processing – Commercial Payments)</li> <li>c. Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount (FFM.030.020 Obligation Management)</li> <li>r. Establish payable (FFM.030.070 Payment Processing – Commercial Payments)</li> <li>s. Liquidate obligation (FFM.030.020 Obligation</li> </ul>		<ul> <li>Vendor (payee) information</li> <li>Approved vendor invoice</li> <li>Request for processing of approved vendor invoice</li> </ul>	<ul> <li>Updated vendor (payee) information</li> <li>Appropriate payable entry created with reference to source information</li> <li>Appropriate obligation liquidation entry created with reference to source information</li> <li>Appropriate accrual reversal entry created with reference to source information</li> </ul>			



Budget Formulation-to-Dispose Request-to-Procure Pay Sill-to-Collect Report Agree-to-Reimburse Apply-to-Reimburse Apply-to-Reimburse Report Remains Perform Reimburse Report Report Report Remains Record-to-Report Remains Record-to-Remains Record-t

Typical Flow of Events						
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)		
10		Request disbursement (ACQ.040.020 Documentation of Delivery/Acceptance)	Approved vendor invoice	Request for disbursement		
11	a. Receive and process disbursement request (FFM.030.070 Payment Processing - Commercial Payments) t. Initiate disbursement (FFM.030.070 Payment Processing - Commercial Payments) u. Generate disbursement schedule (FFM.030.110 Payment Disbursement) v. Certify payment of disbursement schedule (FFM.030.110 Payment Disbursement) w. Receive confirmation of disbursement (FFM.030.120 Payment Confirmation)		Request for disbursement	<ul> <li>Appropriate payable entry liquidated with reference to source information</li> <li>Appropriate disbursement- in-transit entry created with reference to source information</li> <li>Certified disbursement schedule</li> <li>Disbursement confirmation information</li> <li>Appropriate disbursement- in-transit entry liquidated with reference to source information</li> <li>Appropriate disbursement- entry liquidated with reference to source information</li> <li>Appropriate disbursement entry created with reference to source information</li> <li>Vendor receives payment</li> </ul>		



Budget Formulation-to-Execution Procure Pay Bill-to-Collect Report Regimburse Perform Pay Apply-to-Reimburse Perform Retire Report Repo

# 040.FFM.L1.03 Acquiring Services

# Typical Flow of Events

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	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)				
	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	<ul> <li>Appropriate GL accounts updated</li> </ul>				



Budget Formulation-to-Execution Procure Procure Pay Request-to-Pay Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Repay Record-to-Reimburse Repay Record-to-Reimburse Repay Record-to-Reimburse Repay Record-to-Reimburse Repay Record-to-Reimburse Repay Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Rec

## 040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options

End-to-End Business Process: 040 Procure-to-Pay

### **Business Scenario(s) Covered**

- Multi-Year Funds Expenditure
- Multiple Funding Sources
- Receiving Report Accrual
- Credit Memo
- Vendor Submits Paper Invoice
- Vendor Submits Invoice to Program Office
- Two-Way Matching
- Progress Payment
- Final Payment

#### **Business Actor(s)**

Program Office; Finance Office; Vendors

### **Synopsis**

A procurement request for development of a complex project is prepared by a federal agency program with two funding sources used. The project is planned to take two years to complete, and the program is using multi-year funds. To help meet local small business development goals, three awards were issued from the one procurement request. As work progresses, monthly financial and performance reports are submitted by the vendors and progress is inspected by the agency. Accrued liability is established from the financial and performance reports until invoices are received. One vendor (Vendor 1) is given a waiver to submit paper invoices and the vendor submits it to the Program Office. Electronic invoices are submitted by Vendor 2 and Vendor 3. Invoices are validated using a two-way match. An invoice from Vendor 3 is found not valid by the match, reflecting the agency was billed too much. A credit memo is requested and received from Vendor 3 and the invoice is paid. After the final payments are made to all vendors, the award still has some obligated funds and during award closeout, the remaining funds are de-obligated.

## **Assumptions and Dependencies**





## 040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options

- 1. There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.
- 2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.
- 3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.
- 4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.
- 5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.
- 6. All predecessor activities required to trigger the Initiating Event have been completed.
- 7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.
- 8. The estimated duration of the project is two years and multi-year funds are used.
- 9. Some invoices are received in one fiscal year and payment will be due in the next.
- 10. The contract was awarded to three vendors in a previous Procure-to-Pay use case.
- 11. Vendors are established in the GSA System for Award Management (SAM) and in the Acquisition (ACQ) system. The vendor information is provided by the ACQ system to the FM system.
- 12. The Vendors 2 and 3 use an OMB-approved electronic invoicing solution to invoice the agency.
- 13. None of the vendors are on the "Do Not Pay" list.
- 14. Tolerance percentages or amounts between expenditure and obligation amounts have been established.
- 15. Award closeout includes reviewing final invoices and payments.

FFMSR ID Reference(s)	1.1.2; 1.1.4; 2.1.2; 2.2.1; 2.2.2
_	Work has been completed for each of the awards issued to three vendors from a single procurement request.



Budget Formulation-to-Dispose Request-to-Procure Report Report Reimburse Report Refine Record-to-Remburse Report Refine Record-to-Remburse Report Refine Record-to-Remburse Report Refine Record-to-Remburse Report Record-to-Remburse Report Record-to-Remburse Report Record-to-Remburse Record-to-Record-to-Remburse Record-to-Remburse Record-to-Remburse Record-to-Remburse Record-to-Remburse Record-to-Remburse Record-to-Remburse Record-to-Remburse Record-to-Remburse Record-to-Remburse Recor

040.F	040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options							
	Typical Flow of Events							
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)				
1		<ul> <li>a. Receive and verify three vendor monthly financial and performance reports</li> <li>b. Determine estimated accrual of liability for payment for each vendor</li> <li>c. Provide vendor (payee) information for each vendor</li> <li>x. Request liability accruals be recorded</li> <li>(ACQ.040.020</li> <li>Documentation of</li> <li>Delivery/Acceptance)</li> </ul>	<ul> <li>Vendor monthly financial and performance reports</li> <li>Order or award</li> <li>Award information</li> </ul>	<ul> <li>Vendor (payee)         information for each         vendor</li> <li>Verified vendor monthly         financial and         performance reports</li> <li>Estimated accrual of         liability for payment to         each vendor</li> </ul>				
2	<ul> <li>a. Receive and update vendor (payee) information</li> <li>b. Receive estimated accrual information</li> <li>c. Accrue liability for payment to each vendor</li> <li>(FFM.090.030 Accrual and Liability Processing)</li> </ul>		<ul> <li>Vendor (payee)         information for         each vendor</li> <li>Estimated accrual         of liability for         payment to each         vendor</li> </ul>	<ul> <li>Updated vendor (payee) information for each vendor</li> <li>Appropriate accrual entries created with reference to source information</li> </ul>				
3	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated				



#### 040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options **Typical Flow of Events** FFM Event Non-FFM Event Input(s) Output(s) / Outcome(s) Receive Vendor 1 paper Vendor 1 paper Request for two-way match to validate Vendor invoice at end of fiscal year invoice and request a two-way match 1 invoice for validation (ACQ.040.020 Documentation of Delivery/Acceptance) Receive Vendor 1 invoice and Vendor 1 invoice 5 Successful two-way complete a two-way match match Award information (FFM.030.070 Payment Validated Vendor 1 Estimated accrual Processing - Commercial invoice of liability Payments) Request multi-year funds Validated Vendor 1 Request for multi-year 6 funds availability check availability check invoice (ACQ.040.020 Documentation of Delivery/Acceptance) Receive and process request for Request for multi-Multi-year funds multi-year funds availability vear funds availability response availability check check (FFM.010.020 Fund Allocation and Control) 8 a. Approve Vendor 1 invoice Multi-year funds Vendor (payee) information availability b. Provide vendor (payee) response information Approved Vendor 1 Validated Vendor 1 invoice y. Request processing of invoice approved vendor invoice Request for processing of approved vendor (ACQ.040.020 invoice Documentation of Delivery/Acceptance)



Budget Formulation-to-Execution Dispose Request-to-Procure Pay Sill-to-Report Record-to-Reimburse Report Record-to-Reimburse Record-to-Record-to-Reimburse Record-to-Record-to

040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options						
Typical Flow of Events						
FFM Even	nt	Non-FFM Event	In	put(s)	0	output(s) / Outcome(s)
(payee) (FFM.030.4) Mainter b. Receive invoice (FFM.0 Proces paymer c. Confirm expend obligati exceed percent (FFM.0 Manage z. Establis (FFM.0 Proces Payme aa. Liquida	e approved Vendor 1 30.070 Payment sing - Commercial nts) n difference between liture amount and on amount does not l tolerance tage/amount 30.020 Obligation ement) sh payable 130.070 Payment sing - Commercial nts) te obligation 130.020 Obligation		•	Vendor (payee) information Approved Vendor 1 invoice Request for processing of approved vendor invoice	•	Updated vendor (payee) information Appropriate payable entry created with reference to source information
10	,	Request disbursement (ACQ.040.020 Documentation of Delivery/Acceptance)	•	Approved Vendor 1 invoice	•	Request for disbursement



Budget
Formulation-toDispose
Request-toProcure
Procure
Pay
Record-toRecord-toReport
Record-toReport
Record-toRemburse
Record-toRemburse
Record-toReimburse
Record-toRemburse
Record-toRemburse
Record-to

	040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options  Typical Flow of Events					
.,,	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)		
11	a. Receive and process Vendor 1 invoice disbursement request (FFM.030.070 Payment Processing - Commercial Payments) bb. Initiate payment (FFM.030.070 Payment Processing - Commercial Payments) cc. Generate disbursement schedule (FFM.030.110 Payment Disbursement) dd. Certify payment of disbursement schedule (FFM.030.110 Payment Disbursement) ee. Receive confirmation of disbursement (FFM.030.120 Payment Confirmation)		<ul> <li>Request for disbursement</li> <li>Approved Vendor 1 invoice</li> </ul>	<ul> <li>Appropriate payable entry liquidated with reference to source information</li> <li>Appropriate disbursement- in-transit entry created with reference to source information</li> <li>Certified disbursement schedule</li> <li>Disbursement confirmation information</li> <li>Appropriate disbursement- in-transit entry liquidated with reference to source information</li> <li>Appropriate disbursement entry created with reference to source information</li> <li>Vendor 1 receives payment</li> </ul>		
12	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated		



Budget
Formulation-toExecution

Request-toProcure

Procure-toPay

Request-toProcure-toPay

Record-toReport

Record-toRemburse

Reproduct

Reproduct

Report

Record-toRemburse

Reproduct

Reprod

#### 040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options **Typical Flow of Events** FFM Event Non-FFM Event Input(s) Output(s) / Outcome(s) 13 a. Vendor 2 and Vendor 3 Vendor 2 and Accepted Vendor 2 and enter invoice information Vendor 3 invoices Vendor 3 invoices into an OMB-approved electronic invoicing solution at end of fiscal year ff. Program Office receives notification of vendor invoice submission and reviews and accepts both vendor invoices (ACQ.040.020 Documentation of Delivery/Acceptance) 14 a. Receive accepted vendor Accepted Vendor 2 • Successful two-way invoices from OMB-approved match for Vendor 2 and Vendor 3 electronic invoicing solution invoices Validated Vendor 2 and perform a two-way Award information invoice match for Vendor 2 and Partially successful Vendor 3 invoices two-way match for b. Request credit memo from Vendor 3 invoice Vendor 3 for overbilling Request for credit memo (FFM.030.070 Payment from Vendor 3 Processing - Commercial Payments) Request for multi-year Request multi-year funds 15 Validated Vendor 2 | • funds availability check availability check invoice (ACQ.040.020 Documentation of Delivery/Acceptance)



Budget
Formulation-toExecution
Dispose
Request-toProcure
Procure-toPay

Procure-toPay

Record-toReport
Record-toReport
Report
Report
Record-toReimburse
Report
Refine
Record-toReimburse
Repay
Record-toReimburse
Record-toRecord-

040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options  Typical Flow of Events						
.,,	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)		
16	Receive and process request for multi-year funds availability check (FFM.010.020 Fund Allocation and Control)		<ul> <li>Request for multi- year funds availability check</li> </ul>	<ul> <li>Multi-year funds availability response</li> </ul>		
17		<ul> <li>a. Approve Vendor 2 invoice</li> <li>b. Provide vendor (payee)         information</li> <li>gg. Request processing of         approved Vendor 2         invoice</li> <li>(ACQ.040.020 Documentation of Delivery/Acceptance)</li> </ul>	<ul> <li>Multi-year funds availability response</li> <li>Validated Vendor 2 invoice</li> </ul>	<ul> <li>Vendor (payee) information</li> <li>Approved Vendor 2 invoice</li> <li>Request for processing of approved Vendor 2 invoice</li> </ul>		



Budget Acquire-to-Dispose Request-to-Procure Piper Bill-to-Collect Report Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Repay

#### 040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options **Typical Flow of Events** FFM Event Non-FFM Event Input(s) Output(s) / Outcome(s) 18 a. Receive and update vendor Vendor (payee) Updated vendor (payee) information (payee) information information (FFM.030.010 Payee Setup and Approved Vendor 2 • Appropriate payable entry created with Maintenance) invoice reference to source b. Receive approved Vendor 2 Request for information invoice processing of approved Vendor 2 • Appropriate obligation (FFM.030.070 Payment liquidation entry created invoice Processing - Commercial with reference to source Payments) information c. Confirm difference between Appropriate accrual expenditure amount and reversal entry created obligation amount does not with exceed tolerance reference to source percentage/amount information (FFM.030.020 Obligation Management) hh. Establish payables (FFM.030.070 Payment **Processing - Commercial** Payments) Liquidate obligation (FFM.030.020 Obligation Management) Request disbursement Approved Vendor 2 • Request for 19 invoice disbursement (ACQ.040.020 Documentation of Delivery/Acceptance)



Budget Formulation-to-Dispose Request-to-Procure Pay Bill-to-Collect Report Record-to-Reimburse Record-to-Reimburse Apply-to-Reimburse Record-to-Reimburse Record-to-Record-to-Reimburse Record-to-Reimburse Record-to-R

	040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options  Typical Flow of Events						
Туріс	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)			
20	a. Receive and process Vendor 2 disbursement request (FFM.030.070 Payment Processing -Commercial Payments  jj. Initiate payments (FFM.030.070 Payment Processing -Commercial Payments  kk. Generate disbursement schedule (FFM.030.110 Payment Disbursement)  II. Certify payment of disbursement schedule (FFM.030.110 Payment Disbursement)  mm. Receive confirmation of disbursements (FFM.030.120 Payment Confirmation)		<ul> <li>Request for disbursement</li> <li>Approved Vendor 2 invoice</li> </ul>	<ul> <li>Appropriate payable entries liquidated with reference to source information</li> <li>Appropriate disbursement- in-transit entry created with reference to source information</li> <li>Certified disbursement schedule</li> <li>Disbursement confirmation information</li> <li>Appropriate disbursement- in-transit entry liquidated with reference to source information</li> <li>Appropriate disbursement entry created with reference to source information</li> <li>Vendor 2 receives payment</li> </ul>			
21	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated			



Budget Formulation-to-Execution Dispose Procure Procure Play Self-to-Pay Record-to-Report Reimburse Report Reimburse Record Record-to-Reimburse Report Reimburse Repay Record-to-Reimburse Repay Record-to-Reimburse Repay Record-to-Reimburse Repay Record-to-Reimburse Repay Record-to-Reimburse Repay Record-to-Reimburse Record-to-Reimburse Repay Record-to-Reimburse Record-to-Rec

040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options  Typical Flow of Events						
	FFM Event	Non-FFM Event	Ir	nput(s)	0	Output(s) / Outcome(s)
22		<ul> <li>a. Receive credit memo from Vendor 3 in the program office</li> <li>b. Provide vendor (payee) information</li> <li>c. Request processing of Vendor 3 credit memo</li> <li>(ACQ.040.020 Documentation of Delivery/Acceptance)</li> </ul>	•	Credit memo from Vendor 3 for accidental overbilling on previously submitted invoice	•	Vendor (payee) information Request for processing of Vendor 3 credit memo
23	<ul> <li>a. Receive and update vendor (payee) information</li> <li>b. Process Vendor 3 credit memo</li> <li>(FFM.030.070 Payment Processing - Commercial Payments)</li> </ul>		•	Vendor (payee) information Request for processing of Vendor 3 credit memo	•	Updated vendor (payee) information Appropriate payable entry created with reference to source information
24		a. Vendor 3 re-submits invoice information into an OMB- approved electronic invoicing solution at end of fiscal year nn. Program Office receives notification of vendor invoice submission and reviews and accepts Vendor 3 re-submitted invoice (ACQ.040.020 Documentation of Delivery/Acceptance)		Vendor 3 re-submitted invoice	•	Request for processing of Vendor 3 re-submitted invoice



Budget bulation-tobulation-tobecution Procure Procure Procure Procure Reduction Report Reimburse Perform Retire Record-to-Reduction Report Remarks Perform Retire Record-to-Record-to-Report Remarks Perform Retire Record-to-Record-to-Record-to-Record-to-Record-to-Record-to-Record-to-Record-to-Record-to-Record-to-Record-to-Record-to-Record-to-Record-to-Retire Record-to-Retire Record-to-Retire Record-to-Record-to-Retire Record-to-Retire Record-to-Retire Record-to-Rec

040.F	FFM.L2.01 Expenditures Acro	ss Fiscal Years Using Mul	ti-Year Funds with In	voicing Options			
Typical Flow of Events							
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)			
25	Perform two-way match of re-submitted Vendor 3 invoice (FFM.030.070 Payment Processing - Commercial Payments)		<ul> <li>Credit memo from Vendor 3</li> <li>Vendor 3 re-submitted invoice</li> <li>Award information</li> </ul>	<ul> <li>Successful two-way match</li> <li>Validated Vendor 3 re-submitted invoice, as offset by credit memo</li> </ul>			
26		Request funds availability check (ACQ.040.020 Documentation of Delivery/Acceptance)	Validated Vendor 3 re-submitted invoice, as offset by credit memo	Request for funds availability check			
27	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		Request for funds availability check	<ul> <li>Funds availability response</li> </ul>			
28		<ul> <li>a. Approve Vendor 3     re-submitted invoice, as     offset by credit memo</li> <li>b. Provide vendor (payee)     information</li> <li>oo. Request processing of     approved Vendor 3     invoice</li> <li>(ACQ.040.020 Documentation of Delivery/Acceptance)</li> </ul>	<ul> <li>Funds availability response</li> <li>Validated Vendor 3 re-submitted invoice, as offset by credit memo</li> </ul>	<ul> <li>Vendor (payee) information</li> <li>Approved Vendor 3 invoice</li> <li>Request for processing of approved Vendor 3 invoice</li> </ul>			



Budget Acquire-to-Dispose Request-to-Procure Piper Bill-to-Collect Report Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Repay

#### 040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options **Typical Flow of Events** FFM Event Non-FFM Event Input(s) Output(s) / Outcome(s) 29 a. Receive and update vendor Vendor (payee) Updated vendor (payee) information (payee) information information b. Receive approved Vendor 3 Approved Vendor 3 • Appropriate payable entry created with invoice invoice reference to source (FFM.030.070 Payment Request for information Processing - Commercial processing of Payments) approved Vendor 3 Appropriate obligation liquidation entry created invoice pp. Confirm difference between with reference to source expenditure amount and information obligation amount does not exceed tolerance Appropriate accrual percentage/amount reversal entry created with reference to source (FFM.030.020 Obligation information Management) qq. Establish payable (FFM.030.070 Payment Processing - Commercial Payments) rr. Liquidate obligation (FFM.030.020 Obligation Management) 30 Request disbursement Approved vendor Request for disbursement invoice (ACQ.040.020 Documentation of Delivery/Acceptance)



Budget
Formulation-toDispose Procure Procure

Procure-toPay

Procure-toPay

Record-toReport

Record-toReport

Record-toReimburse

Apply-toPerform

Hire-toReimburse

Apply-toReimburse

Repay

Repay

Record-toRepay

Record-toReport

Repay

Record-toReco

	040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options  Typical Flow of Events					
7 13 3	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)		
31	a. Receive and process disbursement request (FFM.030.070 Payment Processing -Commercial Payments) ss. Initiate payment (FFM.030.070 Payment Processing -Commercial Payments) tt. Generate disbursement schedule (FFM.030.110 Payment Disbursement) uu. Certify payment of disbursement schedule (FFM.030.110 Payment Disbursement) vv. Receive confirmation of disbursement (FFM.030.120 Payment Confirmation)		<ul> <li>Request for disbursement</li> <li>Approved Vendor 3 invoice</li> </ul>	<ul> <li>Appropriate payable entry liquidated with reference to source information</li> <li>Appropriate disbursement- in-transit entry created with reference to source information</li> <li>Certified disbursement schedule</li> <li>Disbursement confirmation information</li> <li>Appropriate disbursement- in-transit entry liquidated with reference to source information</li> <li>Appropriate disbursement entry liquidated with reference to source information</li> <li>Appropriate disbursement entry created with reference to source information</li> <li>Vendor 3 receives payment</li> </ul>		
32	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	<ul> <li>Appropriate GL accounts updated</li> </ul>		



Budget Formulation-to-Dispose Request-to-Procure Report Report Reimburse Report Refine Report Refine Report Remburse Remb

040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options  Typical Flow of Events						
Туріс	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)		
33		Request award closeout (ACQ.040.040 Contract Closeout)	<ul> <li>Award information</li> <li>Final invoices' information</li> <li>Confirmed payments</li> </ul>	Award closeout information		
34	Receive request for award closeout and liquidate outstanding obligations and accruals		Award closeout information	Appropriate obligation liquidation entries created with reference to source information		
	(FFM.090.030 Accrual and Liability Processing)			<ul> <li>Appropriate accrual reversal entries created with reference to source information</li> </ul>		
35	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated		



Budget
Formulation-toExecution

Acquire-toDispose

Procure-toProcure-toProcure-toProcure-toProcure-toPay

Record-toReport

Record-toReport

Reply-toReimburse

Reply-toReply-t

## 040.FFM.L2.02 Four-Way Match

End-to-End Business Process: 040 Procure-to-Pay

### **Business Scenario(s) Covered**

- Four-Way Matching
- Prompt Payment

### **Business Actor(s)**

Procurement Office; Finance Office; Requestors Receiving Office; Vendor

### **Synopsis**

The Procurement Office has established a single award to a Vendor for goods to fulfill two procurement requests from different offices within the same federal agency (Requestor). The goods were ordered and delivered to the federal agency receiving location (Receiving Office) and receipt information (Receiving Report) is created. The goods were transferred to the requesting federal agency offices (Requestors). One of the Requestors (Requestor 1) inspected and accepted only some of the goods; the other Requestor (Requestor 2) accepted all the goods delivered. The Vendor invoices the agency for the delivered goods. The agency approves for payment based on the Requestors' acceptance reports. The agency makes its payment five (5) days after the date the payment was due.

### **Assumptions and Dependencies**



Budget Formulation-to-Dispose Request-to-Procure Procure Report Report Reimburse Report Refine Record-to-Remburse Report Refine Report Refine Record-to-Remburse Report Refine Record-to-Remburse Report Refine Record-to-Remburse Report Record-to-Remburse Report Record-to-Remburse Record-to-Remburse

## 040.FFM.L2.02 Four-Way Match

- 1. There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.
- 2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.
- 3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.
- 4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.
- 5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.
- 6. All predecessor activities required to trigger the Initiating Event have been completed.
- 7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.
- 8. The contract was awarded to a vendor in a previous Procure-to-Pay use case.
- 9. The vendor is established in the GSA System for Award Management (SAM) and in the Acquisition (ACQ) system. The vendor information is provided by the ACQ system to the FM system.
- 10. The vendor uses an OMB-approved electronic invoicing solution to invoice the agency.
- 11. The vendor submits a valid and proper invoice in compliance with Prompt Pay requirements.
- 12. The vendor provides Electronic Funds Transfer (EFT) information in compliance with Prompt Pay requirements.
- 13. The vendor is not on the "Do Not Pay" list.
- 14. Tolerance percentages or amounts between expenditure and obligation amounts have been established.

FFMSR ID Reference(s): 1.1.2; 1.1.4; 2.1.2; 2.2.1; 2.2.2

**Initiating Event:** The Vendor ships the goods to the Federal Agency Receiving Office.



Budget Formulation-to-Dispose Procure Procure Procure Request-to-Pay Sill-to-Report Record-to-Reimburse Report Reimburse Report Remburse Repay

	040.FFM.L2.02 Four-Way Match Typical Flow of Events						
Турі	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)			
1		<ul> <li>a. Receive goods</li> <li>b. Provide vendor (payee) information</li> <li>c. Create receipt of goods information (Receiving Report)</li> <li>(ACQ.040.020</li> <li>Documentation of Delivery/Acceptance)</li> </ul>	<ul><li>Approved order or award</li><li>Vendor's goods</li></ul>	<ul> <li>Vendor (payee) information</li> <li>Receipt of goods information (Receiving Report)</li> </ul>			
2	<ul> <li>a. Receive and update vendor (payee) information</li> <li>b. Receive receipt of goods information (Receiving Report)</li> <li>c. Accrue the expense (FFM.090.030 Accrual and Liability Processing)</li> </ul>		<ul> <li>Vendor (payee)         information</li> <li>Receipt of goods         information (Receiving         Report)</li> </ul>	<ul> <li>Updated vendor (payee) information</li> <li>Appropriate accrual liability entry created with reference to source information</li> </ul>			
3	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated			



Budget Formulation-to-Dispose Procure Procure Procure Request-to-Pay Sill-to-Report Record-to-Reimburse Report Reimburse Report Remburse Repay

040.	040.FFM.L2.02 Four-Way Match					
Typic	cal Flow of Events					
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)		
4		<ul> <li>a. Inspect and accept some, but not all, of the goods, return unaccepted goods (Requestor 1)</li> <li>b. Inspect and accept all of the goods delivered (Requestor 2)</li> <li>c. Provide vendor (payee) information</li> <li>d. Create an acceptance report (Requestor 1)</li> <li>ww. Create an acceptance report (Requestor 2)</li> <li>(ACQ.040.020</li> <li>Documentation of Delivery/Acceptance)</li> </ul>	<ul> <li>Vendor's goods</li> <li>Receipt of goods information (Receiving Report)</li> </ul>	<ul> <li>Vendor (payee) information</li> <li>Acceptance report (Requestor 1)</li> <li>Acceptance report (Requestor 2)</li> </ul>		
5	a. Receive and update vendor (payee) information b. Receive acceptance reports c. Adjust the accrued expense (FFM.090.030 Accrual and Liability Processing)		<ul> <li>Vendor (payee) information</li> <li>Acceptance report (Requestor 1)</li> <li>Acceptance report (Requestor 2)</li> </ul>	<ul> <li>Updated vendor (payee) information</li> <li>Appropriate accrual adjustment entries created with reference to source information</li> </ul>		
6	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated		



Budget
Formulation-toExecution

Request-toProcure

Procure-toPay

Bill-toReport

Report

Report

Agree-toReimburse

Apply-toReimburse

Apply-toReimburse

Report

Report

Report

Report

Remount

Remount

Report

Remount

Re

040.FFM.L2.02 Four-Way Match						
	cal Flow of Events		II 44 X			
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)		
	<ul> <li>a. Receive accepted vendor invoice from OMB-approved electronic invoicing solution</li> <li>b. Perform a four-way match of invoice to the award, receipt information (Receiving Report), and acceptance reports</li> <li>(FFM.030.070 Payment Processing - Commercial Payments)</li> </ul>	a. Vendor enters invoice information into an OMB-approved electronic invoicing solution  xx. Program Office receives notification of vendor invoice submission and reviews the vendor invoice  yy. Program Office accepts vendor invoice unaware some of the goods were not accepted  (ACQ.040.020  Documentation of Delivery/Acceptance)	<ul> <li>Vendor invoice</li> <li>Receipt information (Receiving Report)</li> <li>Approved order or award</li> <li>Accepted vendor invoice</li> <li>Acceptance report (Requestor 1)</li> <li>Acceptance report (Requestor 2)</li> <li>Receipt of goods information (Receiving Report)</li> <li>Approved order or award</li> </ul>	<ul> <li>Accepted vendor invoice</li> <li>Unsuccessful four-way match</li> <li>Invalidated vendor invoice</li> </ul>		



Budget Formulation-to-Dispose Procure Pay Scill-to-Report Regime Procure Pay Record-to-Remote Regime Part Remoters Report Remoters Perform Retire Remoters Report Remoters Report Remoters Remoters Report Remoters Remoters Report Remoters Remoters

	040.FFM.L2.02 Four-Way Match					
	cal Flow of Events	IN. FEME.	II (/-)			
9	FFM Event	a. Program Office requests corrected invoice reflecting results of acceptance reports  zz. Vendor enters corrected invoice information into an OMB-approved electronic invoicing solution  aaa. Program Office receives notification of vendor invoice submission and reviews and reviews the invoice bbb. Program Office accepts corrected vendor invoice  (ACQ.040.020 Documentation of Delivery/Acceptance)	<ul> <li>Input(s)</li> <li>Invalidated vendor invoice</li> <li>Acceptance report (Requestor 1)</li> <li>Acceptance report (Requestor 2)</li> <li>Receipt of goods information (Receiving Report)</li> </ul>	<ul> <li>Output(s) / Outcome(s)</li> <li>Request to vendor for corrected invoice</li> <li>Accepted corrected vendor invoice</li> </ul>		
10	<ul> <li>a. Receive accepted vendor invoice from OMB-approved electronic invoicing solution</li> <li>b. Perform a four-way match of corrected invoice to the award, receipt of goods information (Receiving Report), and acceptance reports</li> <li>(FFM.030.070 Payment Processing - Commercial Payments)</li> </ul>	, , ,	<ul> <li>Accepted corrected vendor invoice</li> <li>Acceptance report (Requestor 1)</li> <li>Acceptance report (Requestor 2)</li> <li>Receipt of goods information (Receiving Report)</li> <li>Order or award</li> </ul>	<ul> <li>Successful four-way match</li> <li>Validated corrected vendor invoice</li> </ul>		



Budget Formulation-to-Dispose Procure Procure Procure Repay Collect Report Reimburse Report Reimburse Repay Record-to-Reimburse Record-to-Record-t

	FFM Event	Non-FFM Event	In	put(s)	0	Output(s) / Outcome(s)
11		Request funds availability check (ACQ.040.020 Documentation of Delivery/Acceptance)	•	Validated corrected vendor invoice	•	Request for funds availability check
12	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		•	Request for funds availability check	•	Funds availability response
13		<ul><li>a. Approve corrected invoice</li><li>b. Provide vendor (payee) information</li></ul>	•	Funds availability response Validated corrected vendor invoice	•	Vendor (payee) information Request for processing of approved vendor invoice
		ccc. Request processing of approved vendor invoice (ACQ.040.020 Documentation of Delivery/Acceptance)				TIVOICE TO THE TIPE TO THE TIP



Budget Formulation-to-Execution Acquire-to-Dispose Procure Procure Pay Collect Report Record-to-Reimburse Apply-to-Reimburse Report Reimburse Report Remains Record-to-Reimburse Report Remains Report Remains Report Report Remains Remains Remains Report Remains R

	040.FFM.L2.02 Four-Way Match					
Typical Flow		Non FFM Front		Output(a)		
vend information (FFM.03 and I b. Received invoided invoi	eive and update for (payee) mation 80.010 Payee Setup Maintenance) eive approved vendor ce 1.030.070 Payment essing – Commercial ments) firm difference een expenditure unt and obligation unt does not exceed		<ul> <li>Input(s)</li> <li>Vendor (payee) information</li> <li>Approved vendor invoice</li> <li>Request for processing of approved vendor invoice</li> </ul>	Output(s) / Outcome(s)  Updated vendor (payee) information  Appropriate payable entry created with reference to source information  Appropriate obligation liquidation entry created with reference to source information  Appropriate accrual reversal entry created with reference to source information		
15		Request disbursement (ACQ.040.020 Documentation of	Approved vendor invoice	Request for disbursement		



040.FFM.L2.02 Four-Way Match **Typical Flow of Events IFFM Event** Output(s) / Outcome(s) Non-FFM Event Input(s) 16 a. Receive and process Request for Appropriate payable entry liquidated with disbursement invoice disbursement reference to source payment request information (FFM.030.070 Payment Processing - Commercial Certified disbursement Payments) schedule fff. Initiate payment Appropriate disbursement-in-transit (FFM.030.070 Payment entry created with **Processing - Commercial** reference to source Payments) information lggg. Generate Disbursement disbursement schedule confirmation information (FFM.030.110 Payment Appropriate Disbursement) disbursement-in-transit hhh. Certify payment of disbursement schedule entry liquidated with reference to source (FFM.030.110 Payment information Disbursement) **Appropriate** liii. Receive confirmation of disbursement entry

disbursement

Confirmation)

(FFM.030.120 Payment

created with reference to

source information

Vendor receives

payment



Budget
Formulation-toExecution

Acquire-toDispose

Procure-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toRecord-toReport

Record-toReport

Apply-toReimburse

Apply-toReimburse

Report

Rep

040.FFM.L2.02 Four-Way Match  Typical Flow of Events					
) J Pi	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)	
17		a. Receive vendor request for interest payment because invoice payment was received five (5) days after due date b. Validate that the invoice was proper and paid five (5) days after the due date jiji. Use current interest calculator to determine interest due kkk. Request funds availability check (ACQ.040.020 Documentation of Delivery/Acceptance)	<ul> <li>Vendor request for interest payment</li> <li>Federal interest calculator</li> </ul>	<ul> <li>Validated vendor claim for five-day interest payment</li> <li>Amount of interest due</li> <li>Request for funds availability check</li> </ul>	
18	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		<ul><li>Request for funds availability check</li><li>Amount of interest due</li></ul>	Funds availability response	
19		<ul> <li>a. Approve vendor claim for five-day interest payment</li> <li>b. Provide vendor (payee) information</li> <li>III. Request processing of approved vendor interest payment</li> <li>(ACQ.040.020</li> <li>Documentation of Delivery/Acceptance)</li> </ul>	<ul><li>response</li><li>Validated vendor claim for five- day interest payment</li></ul>	<ul> <li>Vendor (payee) information</li> <li>Approved vendor claim for five- day interest payment</li> </ul>	

Request for

disbursement



Payments)

21

Processing - Commercial

040.FFM.L2.02 Four-Way Match **Typical Flow of Events IFFM Event** Non-FFM Event Output(s) / Outcome(s) Input(s) 20 a. Receive and update Vendor (payee) Updated vendor (payee) vendor (payee) information information information Appropriate payable Approved vendor claim b. Receive approved entry created with for five-day interest vendor claim for five-day reference to source payment interest payment information (FFM.030.070 Payment

Approved vendor claim

for five-day interest

payment

Request disbursement

(ACQ.040.020

Documentation of Delivery/Acceptance)



Budget Formulation-to-Execution Acquire-to-Dispose Request-to-Procure Pay Bill-to-Report Record-to-Reimburse Agree-to-Reimburse Apply-to-Reimburse Repay Record-to-Reimburse Repay Record-to-Reimburse Repay Record-to-Reimburse Repay Record-to-Reimburse Repay Record-to-Reimburse Repay Record-to-Reimburse Record-to-Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Record-to-Reimburse Record-to-Reimburse Record-to-Record-to-Reimburse Record-to-Rec

040.	040.FFM.L2.02 Four-Way Match					
Typi	cal Flow of Events					
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)		
22	a. Receive and process disbursement request (FFM.030.070 Payment Processing - Commercial Payments) mmm. Initiate payment (FFM.030.070 Payment Processing - Commercial Payments) nnn. Generate disbursement schedule (FFM.030.110 Payment Disbursement) ooo. Certify payment of disbursement schedule (FFM.030.110 Payment Disbursement) ppp. Receive confirmation of disbursement (FFM.030.120 Payment Confirmation)		Request for disbursement	<ul> <li>Appropriate payable entry liquidated with reference to source information</li> <li>Certified disbursement schedule</li> <li>Appropriate disbursement-in-transit entry created with reference to source information</li> <li>Disbursement confirmation information</li> <li>Appropriate disbursement-in-transit liquidated with reference to source information</li> <li>Appropriate disbursement entry created with reference to source information</li> <li>Appropriate disbursement entry created with reference to source information</li> <li>Vendor receives payment</li> </ul>		
23	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated		



Budget
Formulation-toDispose
Request-toProcure
Procure
Pay
Record-toRecord-toReport
Record-toReport
Record-toRemburse
Record-toRemburse
Record-toRemburse
Record-toRemburse
Record-toRemburse
Record-to-

#### 040.FFM.L2.03 Purchase Card

End-to-End Business Process: 040 Procure-to-Pay

#### **Business Scenario(s) Covered**

- Purchase Card
- PCard Purchase of Operating Materials and Supplies
- Non-Matching

#### **Business Actor(s)**

Federal Employee Purchase Card Holder; Finance Office; Vendor; Purchase Card Company

### **Synopsis**

A request for an item is submitted by a federal Program Office employee. The item requested is within the threshold of a purchase card so the item is ordered by the Program Office administrative assistant (Federal Employee Purchase Card Holder) from a Vendor's catalog using the purchase card and the item is delivered to the Program Office. The Program Office's purchase card account statement is received by the administrative assistant from the Purchase Card Company and is reconciled with the Program Office's purchase card receipts without discrepancies. The purchase card account statement is approved by an authorized official in the Program Office for payment and payment is made to the Purchase Card Company.

#### **Assumptions and Dependencies**



Budget
Formulation-toDispose
Request-toProcure
Procure
Pay
Record-toRecord-toReport
Record-toReport
Record-toRemburse
Record-toRecord-toRemburse
Record-toRemburse
Record-toRecord-toRemburse
Record-toRecord-t

### 040.FFM.L2.03 Purchase Card

- 1. There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.
- 2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.
- 3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.
- 4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.
- 5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.
- 6. All predecessor activities required to trigger the Initiating Event have been completed.
- 7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.
- 8. The Program Office does not require funds be committed or obligated for purchase card purchases.
- 9. The Program Office administrative assistant is an authorized purchase card holder and has the appropriate delegation of authority to make the purchase.
- 10. The vendor is established in the GSA System for Award Management (SAM) and in the Acquisition (ACQ) system. The vendor information is provided by the ACQ system to the FM system.
- 11. The Vendor does not fall under a blocked merchant category code.
- 12. The requested item has been ordered and received before the purchase card account statement arrives.

FFMSR ID Reference(s): 1.1.2; 2.1.2; 2.2.1; 2.2.2

**Initiating Event:** Program Office administrative assistant receives the purchase card account statement.



Budget mulation-topay Record-toRecord-toReport Record-toRejimburse Perform Hire-toRetire Perform Retire

	Use Case 040.FFM.L2.03 Purchase Card  Typical Flow of Events					
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)		
1		a. Validate purchase card account statement against receipts qqq. Reconcile purchase card account statement rrr. Request funds availability check (ACQ.050.030 Purchase Card Reconciliation)	<ul> <li>Purchase card account statement</li> <li>Purchase card receipts</li> <li>Prior month purchase card account statement</li> <li>Record of prior month approved payment</li> </ul>	<ul> <li>Validated and reconciled purchase card account statement (non-matching)</li> <li>Request for funds availability check</li> </ul>		
2	Receive and process request for funds availability check (FFM.010.020 Funds Allocation and Control)	, and the second	Request for funds availability check	<ul> <li>Funds availability response</li> </ul>		
3		<ul> <li>a. Approve purchase card account statement</li> <li>b. Provide vendor (payee) information</li> <li>c. Request payment (ACQ.050.030 Purchase Card Reconciliation)</li> </ul>	<ul> <li>Funds availability response</li> <li>Validated purchase card account statement</li> </ul>	<ul> <li>Vendor (payee) information</li> <li>Approved purchase card account statement</li> <li>Request for payment</li> </ul>		



Budget Formulation-to-Dispose Procure Procure Procure Request-to-Pay Sill-to-Report Record-to-Reimburse Report Reimburse Report Remburse Repay

#### Use Case 040.FFM.L2.03 Purchase Card **Typical Flow of Events FFM Event** Non-FFM Event Input(s) Output(s) / Outcome(s) a. Receive and update Vendor (payee) Updated vendor (payee) information information vendor (payee) information Certified disbursement Approved purchase card (FFM.030.010 Payee Setup account statement schedule and Maintenance) Request for payment Appropriate disbursement- in-transit b. Receive and process approved purchase card entry created with reference to source account statement information (no-way match) (FFM.030.070 Payment Disbursement confirmation information Processing - Commercial Payments) Appropriate disbursement- in-transit c. Initiate payment entry liquidated with (FFM.030.070 Payment reference to source Processing - Commercial information Payments) Appropriate d. Generate disbursement disbursement entry schedule created with reference to (FFM.030.110 Payment source information Disbursement) Purchase Card Company e. Certify payment of receives payment disbursement schedule (FFM.030.110 Payment Disbursement) Receive confirmation of disbursement (FFM.030.120 Payment Confirmation)



	Formulation-to- Formulation-to- Execution  Acquire-to- Pay  Acquire-to- Pay  Acquire-to- Pay  Acquire-to- Record-to- Report  Record-to- Report  Refinburse  Refinburse  Refinburse  Reply-to- Reimburse  Reply-to- Reimburse  Reply-to- Removed  Reply-to- Removed  Reply-to- Removed  Reply-to- Removed  Reply-to- Removed  Reply-to- Removed  Reply-to- Removed  Removed  Removed							
Us	Use Case 040.FFM.L2.03 Purchase Card							
Ty	pical Flow of Events							
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)				
5	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL)		GL entries	<ul> <li>Appropriate GL accounts updated</li> </ul>				
	(FFM.090.020 General Ledger Posting)							



Budget
Formulation-toExecution

Acquire-toProcure

Request-toProcure-toPay

Bill-toRecord-toReport

Agree-toRejmburse

Apply-toRefire

Apply-toReimburse

Apply-toReimburse

Apply-toRefire

Record-toReport

Report

Report

Report

Record-toRemburse

Apply-toRecord-toRemburse

Report

Record-toRemburse

Report

Report

Record-toRemburse

Report

Record-toRemburse

Report

Record-toRemburse

Report

Record-toRemburse

Record-toRec

#### 040.FFM.L2.04 Novation

End-to-End Business Process: 040 Procure-to-Pay

### **Business Scenario(s) Covered**

Novation

#### **Business Actor(s)**

Procurement Office, Finance Office; Vendor

#### **Synopsis**

Vendor 1 is purchased by Vendor 2. Vendor 1 is under contract to the government and has not completed the contracted work. The work is to be completed by Vendor 2. An invoice is submitted along with the novation request by Vendor 2. The novation request is forwarded for approval and the invoice is returned to Vendor 2 pending novation approval. The novation agreement and its effective date, a list of all impacted contracts, and other documentation is submitted by Vendor 1 upon request. Upon novation approval, changes are made to vendor information and any open financial management documents to reflect the impact of the novation. Additionally, the invoice is resubmitted and paid.

### **Assumptions and Dependencies**



Budget Formulation-to-Dispose Request-to-Procure Procure Report Report Reimburse Report Refine Record-to-Remburse Report Refine Report Refine Record-to-Remburse Report Refine Record-to-Remburse Report Refine Record-to-Remburse Report Record-to-Remburse Report Record-to-Remburse Record-to-Remburse

#### 040.FFM.L2.04 Novation

- 1. There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.
- 2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.
- 3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.
- 4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.
- 5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.
- 6. All predecessor activities required to trigger the Initiating Event have been completed.
- 7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.
- 8. The government has decided the novation is in its best interest.
- 9. The Contracting Officer completes the necessary contract modification for the novation and validates Vendor 2 information with federal acquisition information.
- 10. The novation request is approved by whomever the agency has provided the authority.
- 11. Vendors are established in the GSA System for Award Management (SAM) and in the Acquisition (ACQ) system. The vendor information is provided by the ACQ system to the FM system.
- 12. Neither vendor is on the Do Not Pay list.
- 13. The government has already received and accepted Vendor 2's goods and services.
- 14. When the invoice is returned, Vendor 2 is notified that payment will be delayed pending approval of the novation.
- 15. Tolerance percentages or amounts between expenditure and obligation amounts have been established.

FFMSR ID Reference(s): 1.1.2; 1.1.4; 2.1.2; 2.2.1; 2.2.2

Initiating Event: The government receives a novation request along with an invoice from Vendor 2.



Budget Acquire-to-Dispose Request-to-Procure Picture Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Repay

Typical Flow of Events			
FM Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)
	a. Return Vendor 2 invoice pending approval of novation request  (ACQ.040.020 Documentation of Delivery/Acceptance) b. Identify and request additional documentation and certification requirements for novation (ACQ.040.030 Contract Modification) c. Provide vendor (payee) information (ACQ.040.020 Documentation of Delivery/Acceptance d. Request processing of a liability accrual for the invoice (ACQ.040.020 Documentation of Delivery/Acceptance)	<ul> <li>Vendor 2 invoice</li> <li>Novation request</li> </ul>	<ul> <li>Vendor (payee) information</li> <li>Returned invoice</li> <li>Request for additional documentation and certifications for novation</li> <li>Request for processing of a liability accrual</li> </ul>



Budget Acquire-to-Dispose Request-to-Procure Pay Bill-to-Collect Report Reimburse Apply-to-Reimburse Record-to-Report Remburse Report Report Remburse Report Report Remburse Report Remburse Report Remburse Report Remburse

#### Use Case 040.FFM.L2.04 Novation **Typical Flow of Events** FM Event Non-FM Event Input(s) Output(s) / Outcome(s) a. Receive and update Vendor (payee) Updated vendor (payee) information information vendor (payee) information Returned invoice Appropriate liability accrual entry created with (FFM.030.010 Payee Setup Request for processing of and Maintenance) reference to source a liability accrual information b. Receive and process request for processing of a liability accrual (FFM.090.030 Accrual and Liability Processing) Post appropriate budgetary, GL entries Appropriate GL accounts proprietary, and/or updated memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)



Budget
Formulation-toExecution
Formulation-toDispose
Request-toProcure-toPay
Record-toReport
Report
Report
Remburse
Report
Remburse

#### Use Case 040.FFM.L2.04 Novation **Typical Flow of Events** FM Event Non-FM Event Output(s) / Outcome(s) Input(s) a. Receive additional Complete novation 4 Approved novation documentation and request documentation, request including Vendor 1's certifications and approve Request for update to novation request contract list and Vendor 1 and Vendor 2 associated contracts (ACQ.040.030 Contract payee information (e.g., Modification) contract information for vendor 2) Request update to SSS. Vendor 1 and Vendor 2 Request to update vendor 1 and 2 financial payee information (e.g., management records to contract information for vendor 2) reflect novation (ACQ.040.030 Contract Modification) ttt. Request for update to Vendor 1 and Vendor 2 financial management records to reflect novation (ACQ.040.020 **Documentation of** Delivery/Acceptance)



Budget Formulation-to cquire-to-

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cure-to-Pav Bill-to-Collect Record-to-Report Agree-to-Reimburs App Per Hire-t

Boo Rein Apply-to-Repay

# Use Case 040.FFM.L2.04 Novation

Typ	ical Flow of Events			
-	FM Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)
5	a. Receive and process request for update to Vendor 1 and Vendor 2 payee information (e.g., contract information for vendor 2) uuu. Receive and process request to update Vendor 1 and Vendor 2 financial management records to reflect novation (FFM.030.010 Payee Set-up and Maintenance)		<ul> <li>Request for update to Vendor 1 and Vendor 2 payee information (e.g., contracts they support)</li> <li>Request to update Vendor 1 and Vendor 2 financial management records to reflect novation</li> </ul>	<ul> <li>Vendor 1 and Vendor 2 payee information updated</li> <li>Appropriate Vendor 1 and Vendor 2 financial management records updated with reference to source information</li> </ul>
6	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated
7		Receive and accept re-submitted Vendor 2 invoice (ACQ.040.020 Documentation of Delivery/Acceptance)	Vendor 2 invoice resubmittal	Accepted Vendor 2 invoice
8	Receive accepted vendor invoice (FFM.030.070 Payment Processing - Commercial Payments		Accepted Vendor 2 invoice	Validated Vendor 2 invoice



Use	e Case 040.FFM.L2.04 No	vation							
	Typical Flow of Events								
71	FM Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)					
9		Request funds availability check (ACQ.040.020 Documentation of Delivery/Acceptance)	Validated Vendor 2 invoice	Request for funds availability check					
10	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		Request for funds availability check	Funds availability response					
11		<ul> <li>a. Approve vendor invoice</li> <li>b. Provide vendor (payee) information</li> <li>c. Request processing of approved vendor invoice</li> <li>(ACQ.040.020</li> <li>Documentation of Delivery/Acceptance)</li> </ul>	<ul> <li>Validated Vendor 2 invoice</li> <li>Funds availability response</li> </ul>	<ul> <li>Vendor (payee) information</li> <li>Approved vendor invoice</li> <li>Request for processing of approved vendor invoice</li> </ul>					



Budget - Formulation-to- Dispose Procure Procure Pay Bill-to- Collect Report Rejimburse Refine Procure Pay Apply-to- Perform Refire Rejimburse Report Rejimburse Rejimburse Report Rejimburse Report Rejimburse Rej

#### Use Case 040.FFM.L2.04 Novation **Typical Flow of Events** FM Event Non-FM Event Input(s) Output(s) / Outcome(s) 12 a. Receive and update Vendor (payee) Updated vendor (payee) information vendor (payee) information information Approved vendor invoice Appropriate payable entry created with reference to (FFM.030.010 Payee Setup Request for processing of and Maintenance) source information approved vendor invoice b. Receive approved vendor Appropriate obligation liquidation entry created invoice with reference to source (FFM.030.070 Payment information **Processing - Commercial** Payments) Appropriate accrual reversal entry created c. Confirm difference with reference to source between expenditure information amount and obligation amount does not exceed tolerance percentage/amount (FFM.030.020 Obligation Management) d. Establish payable

Request disbursement

(ACQ.040.020 Documentation of Delivery/Acceptance)

Payments)

e. Liquidate obligation

Management)

13

(FFM.030.070 Payment Processing - Commercial

(FFM.030.020 Obligation

Approved vendor invoice

Request for disbursement



Budget
Formulation-toExecution
Formulation-toExecution
Formulation-toExecution
Formulation-toExecution
Formulation-toExecution
Formulation-toExecution
Formulation-toRegimburse
Formulation-toRegi

# Use Case 040.FFM.L2.04 Novation

	USE Case 040.FFIVI.L2.04 NOValion							
Typ	Typical Flow of Events							
	FM Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)				
14	vvv. Receive and process disbursement request (FFM.030.070 Payment Processing - Commercial Payments) www. Initiate disbursement (FFM.030.070 Payment Processing - Commercial Payments) xxx. Generate		Request for disbursement	liquidated with reference to source information  Appropriate disbursement-in-transit entry created with reference to source information  Certified disbursement schedule				
	disbursement schedule (FFM.030.110 Payment Disbursement) yyy. Certify payment of disbursement schedule (FFM.030.110 Payment Disbursement) zzz. Receive confirmation of disbursement			<ul> <li>Disbursement confirmation information</li> <li>Appropriate disbursement-in-transit entry liquidated with reference to source information</li> <li>Appropriate disbursement entry created with reference to source</li> </ul>				
	(FFM.030.120 Payment Confirmation)			<ul><li>information</li><li>Vendor receives payment</li></ul>				
15	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated				



Fiscal Service

# Appendix A: FFM Business Use Case Library Documents

<b>Library Document Conter</b>	nt
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**FFM Business Use Case Library** 

010 Budget Formulation-to-Execution

020 Acquire-to-Dispose

030 Request-to-Procure

040 Procure-to-Pay

050 Bill-to-Collect

060 Record-to-Report

070 Agree-to-Reimburse

080 Apply-to-Perform

090 Hire-to-Retire

# **Business Use Case Document Name**

FFM Business Use Case Library Overview

FFM Use Cases 010 Budget Formulation-to-Execution

FFM Use Cases 020 Acquire-to-Dispose

FFM Use Cases 030 Request-to-Procure

FFM Use Cases 040 Procure-to-Pay

FFM Use Cases 050 Bill-to-Collect

FFM Use Cases 060 Record-to-Report

FFM Use Cases 070 Agree-to-Reimburse

FFM Use Cases 080 Apply-to-Perform

FFM Use Cases 090 Hire-to-Retire



Budget
Formulation-toDispose
Request-toProcure
Procure
Pay
Record-toReport
Report
Report
Remburse
Report
Remburse
Report
Remburse
Report
Remburse
Report
Remburse
Remburse
Report
Remburse
Remburse
Remburse
Remburse

100 Book-to-Reimburse

FFM Use Cases 100 Book-to-Reimburse

110 Apply-to-Repay

FFM Use Cases 110 Apply-to-Repay